IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE K.BALAKRISHNAN NAIR

WEDNESDAY, THE 28TH FEBRUARY 2007 / 9TH PHALGUNA 1928

WP(C).No. 4162 of 2007(U)

PETITIONER:

M/S.CAPITHAN EXPORTING CO.,
SAKTHIKULANGARA, KOLLAM DISTRICT,
REPRESENTED BY ITS MANAGING PARTNER,
ALPHONSE JOSEPH.

BY ADV. SRI.ARIKKAT VIJAYAN MENON
SRI.HARISANKAR V. MENON
SMT.MEERA V.MENON
SRI.MAHESH V.MENON

RESPONDENTS:
----

1. COMMERCIAL TAX OFFICER- CUM-SALES TAX OFFICER, IIIRD CIRCLE, KOLLAM.

2. STATE OF KERALA REPRESENTED BY SECRETARY TO GOVERNMENT, TAXES DEPARTMENT, KERALA GOVERNMENT SECRETARIAT, THIRUVANANTHAPURAM.

BY GOVERNMENT PLEADER SRI. MUHAMED RAFIQ

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON 28/02/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

WP(C) NO: 4162/2007 U

APPENDIX

PETITIONER'S EXHIBITS

EXT.P1. COPY OF THE ASSESSMENT ORDER FOR 99-00 ISSUED BY THE R1.

True copy

tga

K.BALAKRISHNAN NAIR, J.

W.P.(C) NO. 4162 OF 2007-U

JUDGMENT

The petitioner challenges Ext.P1 assessment order under the Entry Tax Act. In view of the decision of the Division Bench of this Court in O.P.No.434/1996 and connected cases, Ext.P1 is quashed and the Writ Petition is allowed.

28th February, 2007. K.BALAKRISHNAN NAIR, JUDGE.

Nm/